APPENDIX A – FINANCE OFFICER COMPLIANCE CALENDAR AND CHECKLIST

Overview

This appendix provides a practical reference for recurring finance-office reporting and compliance activities. It is not an exhaustive list and is not a substitute for current statutes, administrative rules, grant or plan requirements, agency instructions, or local policies. Applicability varies by entity type and activity, and all dates and thresholds should be verified annually.

Mandatory external requirements and recommended internal procedures are shown separately so that users can distinguish legal or program obligations from good financial-management practices. See Section 17 – Reporting Requirements for additional discussion of major statewide reporting requirements.

Recurring Statutory and External Reporting Requirements

Timing	Requirement	Primary Authority / Source	Notes
Each payroll / applicable deposit schedule	Federal withholding, Social Security, and Medicare deposits	IRS Publication 15; EFTPS	Deposit frequency is based on the employer's applicable federal deposit schedule. Verify current-year requirements.
Monthly, if applicable	Florida Retirement System employer reporting and contributions	Florida Department of Management Services – Division of Retirement	Applies to participating FRS employers. Follow current employer reporting and contribution instructions.
Quarterly	Form 941, Employer's Quarterly Federal Tax Return	Internal Revenue Service	Generally due by the last day of the month following the end of the quarter. Verify current instructions and Schedule B requirements.
Quarterly	Florida reemployment tax reporting (RT-6 or applicable governmental-employer reporting)	Florida Department of Revenue	Governmental employers should follow the reporting and payment method applicable to their account and reimbursement status.
Plan schedule	Local pension contributions, reconciliations, and required reports	Chapters 175 and 185, Florida Statutes; DMS; plan documents	Requirements vary by plan. Verify contribution, actuarial, annual-report, and member-statement requirements with the plan administrator and DMS.

Timing	Requirement	Primary Authority / Source	Notes
January 31, generally	W-2 and W-3 filing	Social Security Administration; Internal Revenue Service	Furnish W-2s to employees and file required wage reports by the current federal deadline. Electronic filing requirements should be verified annually.
Form-specific annual deadlines	Applicable Form 1099 information returns	Internal Revenue Service	Furnishing and filing deadlines vary by form. Verify current-year instructions.
Upon hire	Form I-9 and E-Verify	USCIS; Section 448.095, Florida Statutes	Employee completes Form I-9 Section 1 no later than the first day of employment; employer completes Section 2 within three business days. Florida public employers must use E-Verify as required by state law.
July 1, generally	Statement of Financial Interests (Form 1), if applicable	Sections 112.3145 and 112.31446, Florida Statutes; Florida Commission on Ethics	Covered filers submit electronically through the state financial-disclosure system. Verify filing status and current instructions annually.
Before May 1	Annual abandoned/unclaimed property report, if applicable	Sections 717.113, 717.117, and 717.119, Florida Statutes.	Public-agency intangible property is generally presumed abandoned after more than one year after becoming payable or distributable, subject to statutory exceptions. Complete required due diligence before reporting. The annual holder report is due before May 1 for the preceding calendar year.

Timing	Requirement	Primary Authority / Source	Notes
November 30	Public Depositor Annual Report	Section 280.17, Florida Statutes; Florida Department of Financial Services	Florida public depositors must file the annual report with the Chief Financial Officer. Public Deposit Identification and Acknowledgment Forms are retained by the depositor and are not filed annually with DFS.
Annual	Investment continuing education, if a written investment policy is used	Section 218.415(14), Florida Statutes	Officials responsible for investment decisions or the chief financial officer must complete 8 hours of investment-related continuing education annually.
Within statutory deadline	Annual Financial Report (AFR)	Section 218.32, Florida Statutes; DFS LOGERx	See Section 17. The AFR is generally due no later than nine months after fiscal year-end, subject to the audit-related filing provisions of Section 218.32.
Within statutory deadline	Annual financial audit, when required	Section 218.39, Florida Statutes; Chapter 10.550, Rules of the Auditor General	Applicability depends on entity type and statutory thresholds. Required audits generally must be completed within nine months after fiscal year-end.
Annual, if threshold met	Federal Single Audit / program-specific audit	2 CFR Part 200, Subpart F	Generally applies when federal awards expended during the fiscal year equal or exceed $1,000,000. Verify award-specific requirements.
Annual, if threshold met	Florida Single Audit / project-specific audit	Section 215.97, Florida Statutes	Generally applies when state financial assistance expended during the fiscal year equals or exceeds $750,000. Verify the current threshold and State Projects Compliance Supplement.

Timing	Requirement	Primary Authority / Source	Notes
At least 120 days before levy change	Municipal Public Service Tax Database update, when applicable	Florida Department of Revenue	Municipalities and charter counties should use the current DOR form and instructions when a public service tax levy change is planned.

Budget and TRIM Compliance Calendar

The following items summarize common county and municipal budget and Truth in Millage (TRIM) milestones. Special districts and school districts are subject to separate requirements. Dates should be calculated from the applicable statutory event rather than assumed to occur in a particular month.

Timing	Requirement	Primary Authority / Source	Notes
January 30, beginning in 2027	Publish annual budget-development calendar	Sections 129.03 and 166.241, Florida Statutes; Chapter 2026-161, Laws of Florida	Applies to counties and municipalities beginning January 1, 2027.
Quarterly, beginning in 2027	Prepare and post required employee-compensation summary	Sections 129.03 and 166.241, Florida Statutes; Chapter 2026-161, Laws of Florida	Use the form and content required by current law.
By July 1, generally	Property Appraiser certifies taxable value (DR-420)	Chapter 200, Florida Statutes; Florida DOR TRIM guidance	The statutory TRIM cycle is driven by certification of taxable value.
Within 35 days after certification	Return proposed millage rate and first-hearing information to Property Appraiser	Section 200.065, Florida Statutes	Use the applicable DR-420 forms and current DOR instructions.
65–80 days after certification	Hold first public hearing on tentative budget and proposed millage	Section 200.065, Florida Statutes	The hearing may not be held earlier than 65 days or later than 80 days after certification of value.
Within 15 days after tentative adoption	Advertise intent to adopt final budget and millage and schedule final hearing	Section 200.065, Florida Statutes	Follow current statutory advertisement format and timing requirements.
2–5 days after advertisement	Hold final public hearing and adopt final millage and budget	Section 200.065, Florida Statutes	Verify hearing sequencing and notice requirements with current DOR TRIM guidance.

Timing	Requirement	Primary Authority / Source	Notes
Within 3 days after final hearing	Forward final millage resolution/ordinance as required	Section 200.065, Florida Statutes	Provide required documents to the Property Appraiser, Tax Collector, and Department of Revenue.
Within 30 days after final hearing	Submit TRIM compliance package	Florida Department of Revenue – Property Tax Oversight	Follow current DOR submission instructions.
At least 5 days before budget hearing, beginning in 2027	Post tentative budget	Sections 129.03 and 166.241, Florida Statutes; Chapter 2026-161	Applies to counties and municipalities beginning January 1, 2027. The tentative budget must be posted at least five days before the hearing at which the budget will be considered.
At least 14 days before final budget adoption, beginning in 2027	Conduct and post required budget-reduction exercise	Sections 129.03 and 166.241, Florida Statutes; Chapter 2026-161	The exercise must address potential 10 percent reductions without compromising essential public services or legal obligations.
After adoption, beginning in 2027	Retain final budgets and adopted amendments online for at least five years	Sections 129.03, 129.06, and 166.241, Florida Statutes; Chapter 2026-161	Applies to counties and municipalities.
During fiscal year and limited post-year period	Budget amendments	Sections 129.06, 166.241, and 189.016, Florida Statutes, as applicable	Authority and procedures vary by entity. Counties, municipalities, and special districts should verify the applicable post-year amendment period and adoption requirements.

Recommended Internal Finance Procedures

The following items are general financial-management practices and are not statutory requirements unless incorporated into applicable law, grant terms, contracts, local ordinances, policies, or procedures.

Frequency / Timing	Recommended Procedure	Notes
Each payroll	Reconcile payroll registers, earnings, taxes, deductions, direct deposits, and employer liabilities; maintain approval and change documentation.	Coordinate payroll records with Forms 941, W-2/W-3, pension reporting, and the general ledger.

Frequency / Timing	Recommended Procedure	Notes
Monthly	Reconcile bank, payroll, investment, and other material cash accounts to the general ledger.	Ensure reconciliations are prepared and reviewed by personnel with appropriate segregation of duties.
Monthly	Prepare management financial reports and review budget-to-actual results.	Investigate significant variances and record recurring or correcting journal entries as needed.
Monthly / quarterly	Reconcile pension and deferred-compensation statements and contributions.	Confirm employee and employer contributions agree with payroll and plan records.
Quarterly	Reconcile federal and state payroll reports to payroll-system and general-ledger totals.	Resolve discrepancies before year-end reporting.
Annually – calendar year-end	Close payroll records and reconcile annual wage and tax totals.	Confirm W-2/W-3 and information-return reporting totals before filing.
Annually	Review tax tables, payroll forms, benefit rates, contribution rates, and recurring payroll deductions.	Use current IRS, DOR, DMS, plan-provider, and benefit-provider guidance.
Annually	Review capital-asset inventory and departmental custody records.	Follow Chapter 274 and Rule Chapter 69I-73 where applicable, along with local capitalization and asset-control policies.
Budget development cycle	Update revenue forecasts, expenditure trends, staffing assumptions, capital needs, reserves, debt, and long-term financial projections.	Coordinate with operating departments and governing-body priorities.
Fiscal year-end	Complete year-end closing entries and reconciliations.	Common items include accounts payable, accounts receivable, accrued payroll, encumbrances, debt, capital assets, prepaid items, and other accruals or adjustments.
Fiscal year-end / audit preparation	Prepare audit schedules and supporting documentation.	Reconcile schedules to the final general ledger and maintain a centralized audit request list.
Beginning of new fiscal year	Load or activate the adopted budget and establish new-year accounting controls.	Confirm fund, department, project, grant, and capital coding is current.

Frequency / Timing	Recommended Procedure	Notes
After election or change in officials	Update authorized signers, bank signature cards, purchasing or credit-card access, system permissions, and benefit records as applicable.	Coordinate promptly with HR, IT, banking, purchasing, and records-management staff.
Annually	Review finance forms, desk procedures, policies, emergency contacts, and reporting calendars.	Replace obsolete forms and update hyperlinks, agency instructions, and contact information.
Ongoing	Maintain compliance calendar and evidence of timely filing.	Assign an owner and backup for each required report; retain confirmation of submission and supporting records.

Optional Professional Award Deadlines

Program	Timing	Notes
GFOA Certificate of Achievement for Excellence in Financial Reporting	Submit the ACFR within six months after fiscal year-end when seeking the award.	Optional program. Verify current program rules, application procedures, and any available extensions.
GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting	Submit the PAFR within six months after fiscal year-end when seeking the award.	Optional program. Verify current program criteria.
GFOA Distinguished Budget Presentation Award	Submit within 90 days of the legally approved final operating budget or submission of the proposed operating budget to the governing body, as applicable under current GFOA rules.	Optional program. GFOA budget award criteria are changing beginning in 2027; verify the criteria applicable to the submission year.

References

- Joint Legislative Auditing Committee – Local Government Financial Reporting and Calendar of Local Government Reporting Requirements. Official link
- Internal Revenue Service – Federal, State and Local Governments. Official link
- Internal Revenue Service – Publication 15, Employer's Tax Guide. Official link
- Electronic Federal Tax Payment System (EFTPS). Official link
- Social Security Administration – Employer W-2 Filing Instructions and Information. Official link
- Florida Department of Revenue – Reemployment Tax. Official link
- Section 409.2576, Florida Statutes - State Directory of New Hires reporting requirements. Official Link
- E-Verify – Employer Resources. Official link
- Florida Department of Management Services – Division of Retirement, Employer Resources. Official link
- Florida Commission on Ethics – Electronic Financial Disclosure Management System. Official link

- Florida Department of Revenue – Truth in Millage (TRIM). Official link
- Florida Department of Financial Services – Collateral Management / Public Depositors. Official link
- Florida Department of Financial Services – Unclaimed Property. Official link
- Government Finance Officers Association – Financial Reporting Awards. Official link
- Government Finance Officers Association – Popular Annual Financial Reporting Award. Official link
- Government Finance Officers Association – Distinguished Budget Presentation Award. Official link